

Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1. (currently amended) A process, comprising:
 - performing certain process steps from the top side of a substrate carrying a plurality of devices, at least certain of the devices having a micro-machined mesh;
 - attaching a carrier wafer to the top of the substrate;
 - reducing the thickness of the substrate;
 - continuing the process of fabricating the plurality of devices from the back side of the substrate; ~~and~~
 - releasing said micro-machined meshes; and
 - sealing said released micro-machined meshes.
2. (original) The process of claim 1 wherein said performing includes forming and patterning a layer of resist.
3. (original) The process of claim 1 wherein said performing includes forming a plurality of meshes.
4. (original) The process of claim 1 wherein said continuing includes forming vent holes.
5. (previously presented) The process of claim 4 additionally comprising attaching a carrier wafer to the back side of the substrate and removing the carrier wafer from the top side of the substrate, said releasing of said micro-machined mesh being performed from the top side of the substrate.
6. (original) The process of claim 5 additionally comprising singulating the plurality of devices.
7. (currently amended) A process, comprising:
 - attaching a carrier wafer to a top side of a substrate carrying a plurality of devices, at least certain of said devices including a micro-machined mesh;
 - reducing the thickness of said substrate;
 - performing process steps from the back side of said substrate;

attaching a carrier wafer to the back side of said substrate and removing said carrier wafer from the top side of said substrate; and

performing process steps from the top side of said substrate, said steps comprising releasing and sealing said micro-machined meshes.

8. (original) The process of claim 7 wherein said performing process steps from the back side of the substrate includes forming vent holes.

9. Cancelled.

10. (currently amended) The process of claim [[9]] 7 additionally comprising singulating the plurality of devices.

11. (currently amended) In a process for fabricating a MEMS device, the improvement comprising:

reducing the thickness of a substrate; and

attaching a carrier wafer to one of the top side and back side of the substrate for use during at least a part of the process of fabricating the MEMS device, said process including releasing and sealing at least one micro-machined mesh.

12. (original) In a process for fabricating a MEMS device, the improvement comprising:

reducing the thickness of a substrate carrying a plurality of devices;

using a carrier wafer attached to the top side of said substrate while at least certain process steps are performed from the back side; and

using a carrier wafer attached to the back side of said substrate while at least certain process steps are performed from the top side.